

2004 MICHIGAN Individual Income Tax Declaration for e-file MI-8453

IRS Declaration Control Number (DCN)

00

5

1. Filer's First Name	M.I.	Last Name	2. Filer's Social Security Number
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number
Home Address (No., Street, P.O. Box or Rural Route)			
City or Town		State	ZIP Code

PART 1: TAX RETURN INFORMATION (Whole Dollars Only)

3. Total federal adjusted gross income (Form MI-1040, line 10).....	3.	.00
4. Total Michigan tax (Form MI-1040, line 27).....	4.	.00
5. Michigan income tax withheld (Form MI-1040, line 34).....	5.	.00
6. Tax due (Form MI-1040, line 37).....	6.	.00
7. Refund (Form MI-1040, line 40).....	7.	.00
8. Homestead Property Tax Credit (Form MI-1040CR, line 35; Form MI-1040CR-2, line 30) ...	8.	.00
9. Home Heating Credit (Form MI-1040CR-7, line 41).....	9.	.00

PART 2: DECLARATION OF TAXPAYER

I declare under penalty of perjury that I have compared the information on my return with the information I have provided to my electronic return originator, if applicable, and the amounts above agree with the amounts shown on my 2004 Michigan income tax return (Form MI-1040). To the best of my knowledge, my return is true and complete. I consent that my return and accompanying schedules and statements be sent electronically to the Internal Revenue Service (IRS) and subsequently by the IRS to the Michigan Department of Treasury.

Filer's Signature	Date	Spouse's Signature	Date
-------------------	------	--------------------	------

PART 3: DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the Michigan Department of Treasury, and have followed all other requirements described in IRS Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2004), and any requirements specified by the Michigan Department of Treasury. If I am also the preparer, under penalty of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements and, to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.

ERO's Signature	Date Signed	ERO is (check all that apply): <input type="checkbox"/> Preparer <input type="checkbox"/> Self-Employed
Firm's Name (or yours if self-employed) and Address		FEIN or PTIN
<i>I declare under penalty of perjury that I have examined this taxpayer's return and accompanying schedules and statements and, to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.</i>		
Preparer's Signature	Date Signed	Preparer is: <input type="checkbox"/> Self-Employed
Preparer's Name and Address		FEIN or PTIN

S
T
A
T
E
O
F
M
I
C
H
I
G
A
N

Instructions for Form MI-8453, Michigan Individual Income Tax Declaration for e-file

If you file a Federal/State return Michigan will accept the federal signature (8453 or PIN). If you are not able to file your federal and state returns at the same time, you can e-file your Michigan return separately (State-Only e-file). If you choose to State-Only e-file the Electronic Signature Alternative, (ESA) or paper MI-8453 must be used to sign your return. If you use the ESA to sign your return, you **do not need** to complete the MI-8453. Please see the mailing instructions at the bottom of this page.

You must complete your *Michigan Individual Income Tax Return* (Form MI-1040) before completing Form MI-8453. The MI-8453 must be completed before taxpayers, electronic return originators (EROs) and preparers sign it.

Declaration Control Number

The DCN is a 14-digit number assigned by the ERO to each taxpayer's return. **The DCN for Michigan return will be the same as for the federal return.** The DCN may be PC formatted or handwritten. The first six digits represent the electronic filer identification number (EFIN) of the ERO, followed by five digits which represent the document locator number. See example below:

00	-	999999	-	00001	-	5
Always 00		EFIN 6 digits		Document Locator No. 5 digits		Process Year

When you receive the acknowledgment that the Michigan return has been accepted, write the DCN in the space provided on the MI-8453.

Direct Deposit or Refund

Taxpayers who e-file and meet certain eligibility requirements may choose to deposit their refunds directly into their accounts at their financial institutions.

Check with your financial institution to make sure it will accept Direct Deposit, and to get the correct Routing Transit Number (RTN) and account number.

The RTN must be nine digits. The first two digits must be 01 through 12 or 21 through 32. If not, the Direct Deposit will be rejected and a refund check will be sent to the address on the return.

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols.

Note: If you are filing a *Home Heating Credit Claim* (Form MI-1040CR-7) you may request Direct Deposit of the home heating credit only if you are receiving a check.

If you are receiving an energy draft it cannot be directly deposited into your account at a financial institution.

Returns Not Accepted

If the federal and Michigan returns were filed together and the federal return is rejected, the accompanying Michigan return will also be rejected. If the error is the one that can be corrected, both return records may be retransmitted to the IRS. If the federal and Michigan returns were e-filed together and the Michigan return is rejected, the error can be corrected and e-filed again as a State-Only return. If a State-Only return is rejected and the error is one that can be corrected, the return can be retransmitted. There is no limit on how many times the State-Only return can be corrected and retransmitted. If the software does not support a State-Only e-file, a paper return with the accompanying attachments should be filed. If the original electronic return included Direct Deposit information, this information must be

entered on page one of the MI-1040 form or, for home heating credit claims, the Direct Deposit of Refund (Form 3174) must be included with the MI-1040CR-7 to be honored as part of the paper filed return. If your software does not include this form, it is available on our Web site at: www.michigan.gov/treasury. If the MI-1040CR-7 is received without Form 3174 and you are eligible to receive a check, a refund will be sent to the address shown on the return.

Declaration of Taxpayer

If the ERO makes changes to the electronic return after the MI-8453 has been signed by the taxpayer but before the return is transmitted the taxpayer must sign a corrected MI-8453 if either of the following applies:

- The corrected federal adjusted gross income varies by more than \$25, **or**
- The corrected refund varies by more than \$5.

EROs and preparers are prohibited from obtaining taxpayer signatures on blank or incomplete MI-8453 forms.

Declaration of Electronic Return Originator (ERO) and Preparer

ERO Section. The ERO must complete, sign and date the ERO declaration. An ERO who is also the preparer must check the preparer box, but is not required to complete or sign the preparer section.

Preparer Section. A preparer who is not the ERO must complete, sign and date the preparer declaration.

Additional Information

Taxpayer copy. The ERO must provide the taxpayer with a copy of the completed MI-8453 form and all other information for the taxpayer's records.

Filing

Tax due returns. Payment should be made no later than April 15, 2005. The *Michigan e-file Payment Voucher* (Form MI-1040-V) should only be used for e-file returns with a balance due. Do not use Form MI-1040-V to make any other payments to the State of Michigan. Do not attach a copy of your return to the MI-1040-V.

Mailing Instructions

Preparers transmitting State-Only filings that do not use the Electronic Signature Alternative must complete Form MI-8453. Treasury recommends the preparer retain a copy of the MI-8453 for six years. The MI-8453 should **not** be mailed to Treasury.

On-line, State-Only filings that do not use the Electronic Signature Alternative must complete Form MI-8453. Form MI-8453 must be mailed to the address below within three (3) business days after receiving an acknowledgment from Michigan that the e-file return has been accepted.

Alternative Filing Office
Michigan Department of Treasury
P.O. Box 30679
Lansing, MI 48909-8179